



## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments must be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](https://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Molly Stasko by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-8922, or viewing the entire information collection request at [www.reginfo.gov](https://www.reginfo.gov).

#### **SUPPLEMENTARY INFORMATION:**

##### **Alcohol and Tobacco Tax and Trade Bureau (TTB)**

1. *Title:* Drawback on Distilled Spirits Exported.

*OMB Control Number:* 1513-0042.

*Type of Review:* Extension of a currently approved collection.

*Description:* Under the IRC at 26 U.S.C. 5062, persons who export tax-paid distilled spirits may claim drawback of the alcohol excise tax paid on those spirits, as prescribed by regulation. The TTB regulations in 27 CFR part 28 require that claimants use TTB F 5110.30 to make such drawback claims. The form requests information regarding the claimant, the tax-paid spirits exported, and the amount of tax to be refunded. TTB uses the collected information to substantiate the claim for drawback.

*Form:* TTB F 5110.30.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 150.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 900.

*Estimated Time per Response:* 2 hours.

*Estimated Total Annual Burden Hours:* 1,800 hours.

2. *Title:* Application and Permit to Ship Puerto Rican Spirits to the United States Without Payment of Tax.

*OMB Control Number:* 1513-0043.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 7652 imposes on Puerto Rican distilled spirits shipped to the United States for consumption or sale a tax equal to the internal revenue tax (excise tax) imposed in the United States on distilled spirits of domestic manufacture. However, the IRC at 26 U.S.C. 5232 provides that a person may withdraw distilled spirits imported or brought into the United States in bulk containers from Customs custody and transfer such spirits to the bonded premises of a domestic distilled spirits plant without payment of the internal revenue tax imposed on such spirits, as prescribed by regulation. The IRC at 26 U.S.C. 5314 also states that persons may withdraw spirits from the bonded premises of a distilled spirits plant in Puerto Rico pursuant to an authorization issued under the laws of Puerto Rico. Under those IRC authorities, the TTB

regulations in 27 CFR part 26 require respondents to use form TTB F 5110.31 to apply for and receive approval to ship Puerto Rican distilled spirits to the United States without payment of Federal excise tax. The form identifies the specific spirits and amounts shipped and received, and the shipment's consignor in Puerto Rico and consignee in the United States. TTB uses the information collected to ensure appropriate application of the IRC tax provisions.

*Form:* TTB F 5110.31.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 10.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 500.

*Estimated Time per Response:* 0.75 hour.

*Estimated Total Annual Burden Hours:* 375 hours.

3. *Title:* Distilled Spirits Production Records and Monthly Report of Production Operations.

*OMB Control Number:* 1513-0047.

*Type of Review:* Extension of a currently approved collection.

*Description:* In general, the IRC at 26 U.S.C. 5001 prescribes the excise tax rates for distilled spirits produced in or imported into the United States, while 26 U.S.C. 5207 requires distilled spirit plant (DSP) proprietors to maintain records of production, storage, denaturation, and processing activities and to render reports covering those operations, as prescribed by regulation. Under those IRC authorities, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep records regarding the production materials used to produce spirits, the amount of spirits produced, the amount withdrawn from the production account, and the production of spirits byproducts, which proprietors must maintain for at least 3 years. Based on those records, the part 19 regulations also require DSP proprietors to submit monthly reports of production operations using TTB F 5110.40. TTB uses the collected information to substantiate the proprietor's excise tax liability and bond coverage, if applicable.

*Form:* TTB F 5110.40.

*Recordkeeping Number:* TTB REC 5110/01.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 2,500.

*Frequency of Response:* Monthly.

*Estimated Total Number of Annual Responses:* 30,000.

*Estimated Time per Response:* 2 hours.

*Estimated Total Annual Burden Hours:* 60,000 hours.

4. *Title:* Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits, and Monthly Summary Reports.

*OMB Control Number:* 1513-0065.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 5121 requires wholesale alcohol beverage dealers to keep daily records of all distilled spirits received and disposed of, as well as daily records of all wine and beer received. That section also authorizes the Secretary of the Treasury to require such dealers to submit periodic summaries of their daily records for distilled spirits received and disposed of, and it authorizes the issuance of regulations regarding such records and reports. In addition, section 5123 of the IRC prescribes retention and inspection requirements for the required records and reports. Under those IRC authorities, the TTB regulations in 27 CFR part 31 require wholesale alcohol dealers to keep usual and customary business records, such as consignment, purchase, and sales invoices, to document their daily receipt and disposition of distilled spirits, as well as their daily receipt of wine and beer. The regulations also provide that TTB, at its discretion, may require a particular dealer to submit monthly summary reports regarding all distilled spirits received and disposed of on a daily basis. The regulations require dealers to keep the required records and copies of any required monthly summary reports at their place of business, available for TTB inspection, for at least 3 years.

*Recordkeeping Number:* TTB REC 5170/2.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 30,400 for recordkeeping; 50 for monthly summary reports.

*Frequency of Response:* Once for recordkeeping; Monthly for summary reports.

*Estimated Total Number of Annual Responses:* 30,400 for recordkeeping; 600 for monthly summary reports.

*Estimated Time per Response:* None for recordkeeping; 2 hours for monthly summary reports.

*Estimated Total Annual Burden Hours:* The keeping of usual and customary business records imposes no burden on respondents per the Office of Management and Budget regulations at 5 CFR 1320.3(b)(2). For monthly summary reports, the estimated total burden is 1,200 hours.

5. *Title:* Alcohol, Tobacco, and Firearms Related Documents for Tax Returns and Claims.

6. *OMB Control Number:* 1513-0088.

*Type of Review:* Extension of a currently approved collection.

*Description:* TTB is responsible for the collection of Federal excise taxes on distilled spirits, wine, beer, tobacco products, cigarette papers and tubes, and firearms and ammunition, and the collection of special occupational taxes related to tobacco products and cigarette papers and tubes. The IRC (26 U.S.C.) requires that such taxes be collected on the basis of a return, and it requires taxpayers to maintain records that support the information in the return. The IRC also allows for the filing of claims for the abatement or refund of taxes under certain circumstances, and it requires claimants to maintain records to support such claims. TTB uses the collected information to determine excise and special occupational tax liabilities, determine adequacy of bond coverage, and substantiate claims and other adjustments to tax liabilities.

*Recordkeeping Number:* TTB REC 5000/24.

*Affected Public:* Businesses or other for-profits; Not-for-profit institutions; and Individuals or households.

*Estimated Number of Respondents:* 67,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 536,000.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 536,000 hours.

7. *Title:* Federal Firearms and Ammunition Quarterly Excise Tax Return.

*OMB Control Number:* 1513-0094.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols, revolvers, other firearms, and shells and cartridges (ammunition) sold by manufacturers, producers, and Start Printed Page 31821importers of such articles. The IRC, at 26 U.S.C. 6001, 6011, and 6302, also authorizes the issuance of regulations regarding IRC-based taxes, returns, and records, including the mode and time for collecting taxes due. Under those IRC authorities, the TTB regulations in 27 CFR part 53 require respondents who have firearms and/or ammunition excise tax liabilities to submit a quarterly tax return using form TTB F 5300.26. TTB uses the information collected on this return to identify the taxpayer, the amount and type of taxes due, and the amount of payments made, and, as necessary, to support any tax determination or related additional actions, such as tax assessment or refund.

*Form:* TTB F 5300.26.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 715.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 2,860.

*Estimated Time per Response:* 7 hours.

*Estimated Total Annual Burden Hours:* 20,020 hours.

8. *Title:* Reports of Removal, Transfer, or Sale of Processed Tobacco.

*OMB Control Number:* 1513-0130.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 5722 requires importers and manufacturers of tobacco products, processed tobacco, or cigarette papers and tubes to make reports as required by regulation. While processed tobacco is not subject to excise tax under the IRC, it may be illegally diverted to taxable use or supplied to others who illegally produce tobacco products. To detect diversion of processed tobacco, TTB has issued regulations in 27 CFR parts 40 and 41 requiring persons holding certain TTB-issued tobacco-related permits to report certain removals, transfers, or sales of processed tobacco. In general, respondents must report shipments for export or to domestic entities not holding such TTB-issued permits by the close of the next business day using form TTB F 5250.2. However, respondents may apply to TTB for approval to report removals made for export using a monthly summary report. TTB F 5250.2 and the monthly summary report require information identifying the TTB permit holder making the processed tobacco shipment, the type and quantity of processed tobacco shipped, the person(s) purchasing (or receiving) and delivering the processed tobacco, and the destination address of the shipment.

*TTB Recordkeeping Number:* TTB F 5250.2.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 26.

*Frequency of Response:* Daily, Monthly.

*Estimated Total Number of Annual Responses:* 4,100.

*Estimated Time per Response:* 0.5 - 2 hours.

*Estimated Total Annual Burden Hours:* 2,206 hours.

9. *Title:* Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

*OMB Control Number:* 1513-0132.

*Type of Review:* Extension of a currently approved collection.

*Description:* TTB uses the surveys, focus groups, usability tests, and other information collections approved under this generic clearance to gather timely feedback from its customers and stakeholders regarding its programs and services. TTB analyzes the collected information to help improve its programs and service delivery to ensure that regulated persons and others have effective, efficient, and satisfactory experiences when interacting with the agency.

*Form:* None.

*Affected Public:* Businesses or other for-profits; and Individuals or Households.

*Estimated Number of Respondents:* 25,000.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 25,000.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 25,000 hours.

*10. Title:* Specific and Continuing Export Bonds for Distilled Spirits or Wine.

*OMB Control Number:* 1513-0135.

*Type of Review:* Extension of a currently approved collection.

*Description:* The IRC at 26 U.S.C. 5175, 5214, and 5362 authorizes exporters (other than proprietors of distilled spirits plants or bonded wine premises) to withdraw distilled spirits and wine, without payment of tax, for export if the exporter provides a bond, as prescribed by regulation. To provide exporters with a degree of flexibility based on individual need, the TTB regulations in 27 CFR part 28 allow exporters to file either a specific bond using TTB F 5100.25 to cover a single shipment or a continuing bond using TTB F 5100.30 to cover export shipments made from time to time.

*Form:* TTB F 5100.25 and TTB F 5100.30.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 20.

*Frequency of Response:* Once.



*Estimated Total Number of Annual Responses: 20.*

*Estimated Time per Response: 1 hour.*

*Estimated Total Annual Burden Hours: 20 hours.*

***Authority:*** 44 U.S.C. 3501 et seq.

Dated: October 19, 2021.

**Molly Stasko,**

*Treasury PRA Clearance Officer.*

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